

DEFENDANTS'  
EXHIBIT 333  
Part 24 of 27

(\$ in Millions, unless otherwise noted)

**Dawn Intermediate, LLC**

	Debtor Est.		Dawn Intermediate, LLC				Consolidated							
	Book Value		Low \$	High \$	Low %	High %	Low \$	High \$	Low %	High %				
Summary of Assets & Liquidation Proceeds														
Cash & Cash Equivalents	\$	-	\$	-	\$	-	0.0%	0.0%	\$	191.6	\$	191.6	100.0%	100.0%
Accounts Receivable		-		-		-	0.0%	0.0%		93.3		112.0	74.5%	89.4%
Inventory		-		-		-	0.0%	0.0%		-		-	0.0%	0.0%
Prepaid Expenses & Deposits		-		-		-	0.0%	0.0%		-		-	0.0%	0.0%
Property, Plant & Equipment		-		-		-	0.0%	0.0%		56.0		89.6	18.2%	29.1%
Intangible Assets & Other Proceeds		-		-		-	0.0%	0.0%		45.7		78.3	4.2%	7.1%
Non-Debtor Value		-		-		-	0.0%	0.0%		38.3		66.6	11.7%	20.3%
Gross Liquidation Proceeds	\$	-	\$	-	\$	-	0.0%	0.0%	\$	424.9	\$	538.0	20.4%	25.8%
Creditor Recovery Waterfall / Use of Proceeds														
I. Wind Down Costs														
Wind-Down Costs		n/a	\$	-	\$	-	n/a	n/a	\$	(63.2)	\$	(76.7)	n/a	n/a
Trustee Fees		n/a		-		-	n/a	n/a		(10.6)		(13.6)	n/a	n/a
Trustee Professionals		n/a		-		-	n/a	n/a		(7.2)		(9.2)	n/a	n/a
Total - Wind Down Costs		-	\$	-	\$	-	-	-	\$	(81.1)	\$	(99.5)	-	-
Total Recoveries - After Wind-Down Costs		n/a	\$	-	\$	-	n/a	n/a	\$	343.8	\$	438.5	n/a	n/a
II. Super Priority Claim Recoveries <sup>1</sup>														
Super Priority DIP Claims	\$	50.9	\$	-	\$	-	0.0%	0.0%	\$	50.9	\$	50.9	100.0%	100.0%
Total - Super Priority	\$	50.9	\$	-	\$	-	0.0%	0.0%	\$	50.9	\$	50.9	100.0%	100.0%
III. PTL Claim Recoveries														
FLFO Term Loan Claims	\$	204.8	\$	-	\$	-	0.0%	0.0%	\$	204.8	\$	204.8	100.0%	100.0%
FLSO Term Loan Claims		843.4		-		-	0.0%	0.0%		60.8		146.2	7.2%	17.3%
Total - PTL Claims	\$	1,048.2	\$	-	\$	-	0.0%	0.0%	\$	265.7	\$	351.0	25.3%	33.5%
IV. Non-PTL Claim Recoveries														
Non-PTL Claims	\$	879.9	\$	-	\$	-	0.0%	0.0%	\$	-	\$	-	0.0%	0.0%
Total - Non-PTL Claims	\$	879.9	\$	-	\$	-	0.0%	0.0%	\$	-	\$	-	0.0%	0.0%
V. Administrative Claims														
Administrative Claims	\$	-	\$	-	\$	-	0.0%	0.0%	\$	27.3	\$	36.6	17.3%	23.2%
Total - Administrative Claims	\$	-	\$	-	\$	-	0.0%	0.0%	\$	27.3	\$	36.6	17.3%	23.2%
VI. Priority Claims														
Priority Tax Claims	\$	-	\$	-	\$	-	0.0%	0.0%	\$	-	\$	-	0.0%	0.0%
Total - Priority Claims	\$	-	\$	-	\$	-	0.0%	0.0%	\$	-	\$	-	0.0%	0.0%
VII. General Unsecured Claims														
General Unsecured Claims	\$	-	\$	-	\$	-	0.0%	0.0%	\$	-	\$	-	0.0%	0.0%
FLSO Deficiency Claims		739.8		-		-	0.0%	0.0%		-		-	0.0%	0.0%
Non-PTL Deficiency Claims		879.9		-		-	0.0%	0.0%		-		-	0.0%	0.0%
Administrative Deficiency Claims		-		-		-	0.0%	0.0%		-		-	0.0%	0.0%
Total - General Unsecured Claims	\$	1,619.7	\$	-	\$	-	0.0%	0.0%	\$	-	\$	-	0.0%	0.0%
VIII. Other Claims / Interests														
Intercompany Claims		n/a	\$	-	\$	-	0.0%	0.0%	\$	-	\$	-	0.0%	0.0%
Intercompany Interests		n/a		-		-	0.0%	0.0%		-		-	0.0%	0.0%
Other Intercompany Interests		n/a		-		-	0.0%	0.0%		-		-	0.0%	0.0%
Equity Interests		n/a		-		-	0.0%	0.0%		-		-	0.0%	0.0%
Total - Other Claims / Interests	\$	-	\$	-	\$	-	0.0%	0.0%	\$	-	\$	-	0.0%	0.0%
Total Recoveries	\$	3,598.7	\$	-	\$	-	0.0%	0.0%	\$	343.8	\$	438.5	8.5%	10.9%

**Notes**

1) Superpriority recoveries are entirely from SSB Manufacturing, which holds majority of the cash & cash equivalents.

(\$ in Millions, unless otherwise noted)

**Dreamwell, Ltd.**

	Debtor Est.		Dreamwell, Ltd.				Consolidated			
	Book Value		Low \$	High \$	Low %	High %	Low \$	High \$	Low %	High %
Summary of Assets & Liquidation Proceeds										
Cash & Cash Equivalents	\$ 0.0	\$ 0.0	\$ 0.0	100.0%	100.0%	\$ 191.6	\$ 191.6	100.0%	100.0%	
Accounts Receivable	6.7	5.0	6.0	75.0%	90.0%	93.3	112.0	74.5%	89.4%	
Inventory	-	-	-	0.0%	0.0%	-	-	0.0%	0.0%	
Prepaid Expenses & Deposits	-	-	-	0.0%	0.0%	-	-	0.0%	0.0%	
Property, Plant & Equipment	-	-	-	0.0%	0.0%	56.0	89.6	18.2%	29.1%	
Intangible Assets & Other Proceeds	456.6	42.4	73.1	9.3%	16.0%	45.7	78.3	4.2%	7.1%	
Non-Debtor Value	-	-	-	0.0%	0.0%	38.3	66.6	11.7%	20.3%	
Gross Liquidation Proceeds	\$ 463.3	\$ 47.4	\$ 79.1	10.2%	17.1%	\$ 424.9	\$ 538.0	20.4%	25.8%	
Creditor Recovery Waterfall / Use of Proceeds										
I. Wind Down Costs										
Wind-Down Costs	n/a	\$ (7.1)	\$ (11.3)	n/a	n/a	\$ (63.2)	\$ (76.7)	n/a	n/a	
Trustee Fees	n/a	(1.2)	(2.0)	n/a	n/a	(10.6)	(13.6)	n/a	n/a	
Trustee Professionals	n/a	(0.8)	(1.4)	n/a	n/a	(7.2)	(9.2)	n/a	n/a	
Total - Wind Down Costs	-	\$ (9.0)	\$ (14.6)	-	-	\$ (81.1)	\$ (99.5)	-	-	
Total Recoveries - After Wind-Down Costs	n/a	\$ 38.4	\$ 64.5	n/a	n/a	\$ 343.8	\$ 438.5	n/a	n/a	
II. Super Priority Claim Recoveries <sup>1</sup>										
Super Priority DIP Claims	\$ 50.9	\$ -	\$ -	0.0%	0.0%	\$ 50.9	\$ 50.9	100.0%	100.0%	
Total - Super Priority	\$ 50.9	\$ -	\$ -	0.0%	0.0%	\$ 50.9	\$ 50.9	100.0%	100.0%	
III. PTL Claim Recoveries										
FLFO Term Loan Claims	\$ 204.8	\$ 14.1	\$ 8.1	6.9%	4.0%	\$ 204.8	\$ 204.8	100.0%	100.0%	
FLSO Term Loan Claims	843.4	24.3	56.4	2.9%	6.7%	60.8	146.2	7.2%	17.3%	
Total - PTL Claims	\$ 1,048.2	\$ 38.4	\$ 64.5	3.7%	6.2%	\$ 265.7	\$ 351.0	25.3%	33.5%	
IV. Non-PTL Claim Recoveries										
Non-PTL Claims	\$ 879.9	\$ -	\$ -	0.0%	0.0%	\$ -	\$ -	0.0%	0.0%	
Total - Non-PTL Claims	\$ 879.9	\$ -	\$ -	0.0%	0.0%	\$ -	\$ -	0.0%	0.0%	
V. Administrative Claims										
Administrative Claims	\$ -	\$ -	\$ -	0.0%	0.0%	\$ 27.3	\$ 36.6	17.3%	23.2%	
Total - Administrative Claims	\$ -	\$ -	\$ -	0.0%	0.0%	\$ 27.3	\$ 36.6	17.3%	23.2%	
VI. Priority Claims										
Priority Tax Claims	\$ -	\$ -	\$ -	0.0%	0.0%	\$ -	\$ -	0.0%	0.0%	
Total - Priority Claims	\$ -	\$ -	\$ -	0.0%	0.0%	\$ -	\$ -	0.0%	0.0%	
VII. General Unsecured Claims										
General Unsecured Claims	\$ -	\$ -	\$ -	0.0%	0.0%	\$ -	\$ -	0.0%	0.0%	
FLSO Deficiency Claims	739.8	-	-	0.0%	0.0%	-	-	0.0%	0.0%	
Non-PTL Deficiency Claims	879.9	-	-	0.0%	0.0%	-	-	0.0%	0.0%	
Administrative Deficiency Claims	-	-	-	0.0%	0.0%	-	-	0.0%	0.0%	
Total - General Unsecured Claims	\$ 1,619.7	\$ -	\$ -	0.0%	0.0%	\$ -	\$ -	0.0%	0.0%	
VIII. Other Claims / Interests										
Intercompany Claims	n/a	\$ -	\$ -	0.0%	0.0%	\$ -	\$ -	0.0%	0.0%	
Intercompany Interests	n/a	-	-	0.0%	0.0%	-	-	0.0%	0.0%	
Other Intercompany Interests	n/a	-	-	0.0%	0.0%	-	-	0.0%	0.0%	
Equity Interests	n/a	-	-	0.0%	0.0%	-	-	0.0%	0.0%	
Total - Other Claims / Interests	\$ -	\$ -	\$ -	0.0%	0.0%	\$ -	\$ -	0.0%	0.0%	
Total Recoveries	\$ 3,598.7	\$ 38.4	\$ 64.5	1.1%	1.8%	\$ 343.8	\$ 438.5	8.5%	10.9%	

**Notes**

1) Superpriority recoveries are entirely from SSB Manufacturing, which holds majority of the cash & cash equivalents.



(\$ in Millions, unless otherwise noted)

National Bedding Company, LLC

	Debtor Est.	National Bedding Company, LLC				Consolidated				
	Book Value	Low \$	High \$	Low %	High %	Low \$	High \$	Low %	High %	
Summary of Assets & Liquidation Proceeds										
Cash & Cash Equivalents	\$ 2.0	\$ 2.0	\$ 2.0	100.0%	100.0%	\$ 191.6	\$ 191.6	100.0%	100.0%	
Accounts Receivable	60.1	45.0	54.1	75.0%	90.0%	93.3	112.0	74.5%	89.4%	
Inventory	-	-	-	0.0%	0.0%	-	-	0.0%	0.0%	
Prepaid Expenses & Deposits	3.9	-	-	0.0%	0.0%	-	-	0.0%	0.0%	
Property, Plant & Equipment	0.0	0.0	0.0	12.7%	25.4%	56.0	89.6	18.2%	29.1%	
Intangible Assets & Other Proceeds	326.9	-	-	0.0%	0.0%	45.7	78.3	4.2%	7.1%	
Non-Debtor Value	327.7	23.3	48.6	7.1%	14.8%	38.3	66.6	11.7%	20.3%	
Gross Liquidation Proceeds	\$ 720.5	\$ 70.3	\$ 104.6	9.8%	14.5%	\$ 424.9	\$ 538.0	20.4%	25.8%	
Creditor Recovery Waterfall / Use of Proceeds										
I. Wind Down Costs										
Wind-Down Costs	n/a	\$ (10.5)	\$ (14.9)	n/a	n/a	\$ (63.2)	\$ (76.7)	n/a	n/a	
Trustee Fees	n/a	(1.8)	(2.6)	n/a	n/a	(10.6)	(13.6)	n/a	n/a	
Trustee Professionals	n/a	(1.2)	(1.8)	n/a	n/a	(7.2)	(9.2)	n/a	n/a	
Total - Wind Down Costs	-	\$ (13.4)	\$ (19.4)	-	-	\$ (81.1)	\$ (99.5)	-	-	
Total Recoveries - After Wind-Down Costs	n/a	\$ 56.9	\$ 85.3	n/a	n/a	\$ 343.8	\$ 438.5	n/a	n/a	
II. Super Priority Claim Recoveries <sup>1</sup>										
Super Priority DIP Claims	\$ 50.9	\$ -	\$ -	0.0%	0.0%	\$ 50.9	\$ 50.9	100.0%	100.0%	
Total - Super Priority	\$ 50.9	\$ -	\$ -	0.0%	0.0%	\$ 50.9	\$ 50.9	100.0%	100.0%	
III. PTL Claim Recoveries										
FLFO Term Loan Claims	\$ 204.8	\$ 43.6	\$ 47.8	21.3%	23.3%	\$ 204.8	\$ 204.8	100.0%	100.0%	
FLSO Term Loan Claims	843.4	13.4	37.5	1.6%	4.4%	60.8	146.2	7.2%	17.3%	
Total - PTL Claims	\$ 1,048.2	\$ 56.9	\$ 85.3	5.4%	8.1%	\$ 265.7	\$ 351.0	25.3%	33.5%	
IV. Non-PTL Claim Recoveries										
Non-PTL Claims	\$ 879.9	\$ -	\$ -	0.0%	0.0%	\$ -	\$ -	0.0%	0.0%	
Total - Non-PTL Claims	\$ 879.9	\$ -	\$ -	0.0%	0.0%	\$ -	\$ -	0.0%	0.0%	
V. Administrative Claims										
Administrative Claims	\$ 7.2	\$ -	\$ -	0.0%	0.0%	\$ 27.3	\$ 36.6	17.3%	23.2%	
Total - Administrative Claims	\$ 7.2	\$ -	\$ -	0.0%	0.0%	\$ 27.3	\$ 36.6	17.3%	23.2%	
VI. Priority Claims										
Priority Tax Claims	\$ -	\$ -	\$ -	0.0%	0.0%	\$ -	\$ -	0.0%	0.0%	
Total - Priority Claims	\$ -	\$ -	\$ -	0.0%	0.0%	\$ -	\$ -	0.0%	0.0%	
VII. General Unsecured Claims										
General Unsecured Claims	\$ 3.6	\$ -	\$ -	0.0%	0.0%	\$ -	\$ -	0.0%	0.0%	
FLSO Deficiency Claims	739.8	-	-	0.0%	0.0%	-	-	0.0%	0.0%	
Non-PTL Deficiency Claims	879.9	-	-	0.0%	0.0%	-	-	0.0%	0.0%	
Administrative Deficiency Claims	7.2	-	-	0.0%	0.0%	-	-	0.0%	0.0%	
Total - General Unsecured Claims	\$ 1,630.5	\$ -	\$ -	0.0%	0.0%	\$ -	\$ -	0.0%	0.0%	
VIII. Other Claims / Interests										
Intercompany Claims	n/a	\$ -	\$ -	0.0%	0.0%	\$ -	\$ -	0.0%	0.0%	
Intercompany Interests	n/a	-	-	0.0%	0.0%	-	-	0.0%	0.0%	
Other Intercompany Interests	n/a	-	-	0.0%	0.0%	-	-	0.0%	0.0%	
Equity Interests	n/a	-	-	0.0%	0.0%	-	-	0.0%	0.0%	
Total - Other Claims / Interests	\$ -	\$ -	\$ -	0.0%	0.0%	\$ -	\$ -	0.0%	0.0%	
Total Recoveries	\$ 3,616.6	\$ 56.9	\$ 85.3	1.6%	2.4%	\$ 343.8	\$ 438.5	8.5%	10.9%	

Notes

1) Superpriority recoveries are entirely from SSB Manufacturing, which holds majority of the cash & cash equivalents.

(\$ in Millions, unless otherwise noted)

Serta International Holdco, LLC

	Debtor Est.	Serta International Holdco, LLC				Consolidated			
	Book Value	Low \$	High \$	Low %	High %	Low \$	High \$	Low %	High %
<b>Summary of Assets &amp; Liquidation Proceeds</b>									
Cash & Cash Equivalents	\$ -	\$ -	\$ -	0.0%	0.0%	\$ 191.6	\$ 191.6	100.0%	100.0%
Accounts Receivable	-	-	-	0.0%	0.0%	93.3	112.0	74.5%	89.4%
Inventory	-	-	-	0.0%	0.0%	-	-	0.0%	0.0%
Prepaid Expenses & Deposits	-	-	-	0.0%	0.0%	-	-	0.0%	0.0%
Property, Plant & Equipment	-	-	-	0.0%	0.0%	56.0	89.6	18.2%	29.1%
Intangible Assets & Other Proceeds	-	-	-	0.0%	0.0%	45.7	78.3	4.2%	7.1%
Non-Debtor Value	21.4	6.5	8.1	30.4%	37.9%	38.3	66.6	11.7%	20.3%
<b>Gross Liquidation Proceeds</b>	<b>\$ 21.4</b>	<b>\$ 6.5</b>	<b>\$ 8.1</b>	<b>30.4%</b>	<b>37.9%</b>	<b>\$ 424.9</b>	<b>\$ 538.0</b>	<b>20.4%</b>	<b>25.8%</b>
<b>Creditor Recovery Waterfall / Use of Proceeds</b>									
<b>I. Wind Down Costs</b>									
Wind-Down Costs	n/a	\$ (1.0)	\$ (1.2)	n/a	n/a	\$ (63.2)	\$ (76.7)	n/a	n/a
Trustee Fees	n/a	(0.2)	(0.2)	n/a	n/a	(10.6)	(13.6)	n/a	n/a
Trustee Professionals	n/a	(0.1)	(0.1)	n/a	n/a	(7.2)	(9.2)	n/a	n/a
<b>Total - Wind Down Costs</b>	<b>-</b>	<b>\$ (1.2)</b>	<b>\$ (1.5)</b>	<b>-</b>	<b>-</b>	<b>\$ (81.1)</b>	<b>\$ (99.5)</b>	<b>-</b>	<b>-</b>
<b>Total Recoveries - After Wind-Down Costs</b>	<b>n/a</b>	<b>\$ 5.3</b>	<b>\$ 6.6</b>	<b>n/a</b>	<b>n/a</b>	<b>\$ 343.8</b>	<b>\$ 438.5</b>	<b>n/a</b>	<b>n/a</b>
<b>II. Super Priority Claim Recoveries<sup>1</sup></b>									
Super Priority DIP Claims	\$ 50.9	\$ -	\$ -	0.0%	0.0%	\$ 50.9	\$ 50.9	100.0%	100.0%
<b>Total - Super Priority</b>	<b>\$ 50.9</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>	<b>0.0%</b>	<b>\$ 50.9</b>	<b>\$ 50.9</b>	<b>100.0%</b>	<b>100.0%</b>
<b>III. PTL Claim Recoveries</b>									
FLFO Term Loan Claims	\$ 204.8	\$ 1.5	\$ 0.4	0.8%	0.2%	\$ 204.8	\$ 204.8	100.0%	100.0%
FLSO Term Loan Claims	843.4	3.7	6.3	0.4%	0.7%	60.8	146.2	7.2%	17.3%
<b>Total - PTL Claims</b>	<b>\$ 1,048.2</b>	<b>\$ 5.3</b>	<b>\$ 6.6</b>	<b>0.5%</b>	<b>0.6%</b>	<b>\$ 265.7</b>	<b>\$ 351.0</b>	<b>25.3%</b>	<b>33.5%</b>
<b>IV. Non-PTL Claim Recoveries</b>									
Non-PTL Claims	\$ 879.9	\$ -	\$ -	0.0%	0.0%	\$ -	\$ -	0.0%	0.0%
<b>Total - Non-PTL Claims</b>	<b>\$ 879.9</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>	<b>0.0%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>	<b>0.0%</b>
<b>V. Administrative Claims</b>									
Administrative Claims	\$ -	\$ -	\$ -	0.0%	0.0%	\$ 27.3	\$ 36.6	17.3%	23.2%
<b>Total - Administrative Claims</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>	<b>0.0%</b>	<b>\$ 27.3</b>	<b>\$ 36.6</b>	<b>17.3%</b>	<b>23.2%</b>
<b>VI. Priority Claims</b>									
Priority Tax Claims	\$ -	\$ -	\$ -	0.0%	0.0%	\$ -	\$ -	0.0%	0.0%
<b>Total - Priority Claims</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>	<b>0.0%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>	<b>0.0%</b>
<b>VII. General Unsecured Claims</b>									
General Unsecured Claims	\$ -	\$ -	\$ -	0.0%	0.0%	\$ -	\$ -	0.0%	0.0%
FLSO Deficiency Claims	739.8	-	-	0.0%	0.0%	-	-	0.0%	0.0%
Non-PTL Deficiency Claims	879.9	-	-	0.0%	0.0%	-	-	0.0%	0.0%
Administrative Deficiency Claims	-	-	-	0.0%	0.0%	-	-	0.0%	0.0%
<b>Total - General Unsecured Claims</b>	<b>\$ 1,619.7</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>	<b>0.0%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>	<b>0.0%</b>
<b>VIII. Other Claims / Interests</b>									
Intercompany Claims	n/a	\$ -	\$ -	0.0%	0.0%	\$ -	\$ -	0.0%	0.0%
Intercompany Interests	n/a	-	-	0.0%	0.0%	-	-	0.0%	0.0%
Other Intercompany Interests	n/a	-	-	0.0%	0.0%	-	-	0.0%	0.0%
Equity Interests	n/a	-	-	0.0%	0.0%	-	-	0.0%	0.0%
<b>Total - Other Claims / Interests</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>	<b>0.0%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>	<b>0.0%</b>
<b>Total Recoveries</b>	<b>\$ 3,598.7</b>	<b>\$ 5.3</b>	<b>\$ 6.6</b>	<b>0.1%</b>	<b>0.2%</b>	<b>\$ 343.8</b>	<b>\$ 438.5</b>	<b>8.5%</b>	<b>10.9%</b>

Notes

1) Superpriority recoveries are entirely from SSB Manufacturing, which holds majority of the cash & cash equivalents.



(\$ in Millions, unless otherwise noted)

Simmons Bedding Company, LLC

	Debtor Est.	Simmons Bedding Company, LLC				Consolidated			
	Book Value	Low \$	High \$	Low %	High %	Low \$	High \$	Low %	High %
Summary of Assets & Liquidation Proceeds									
Cash & Cash Equivalents	\$ -	\$ -	\$ -	0.0%	0.0%	\$ 191.6	\$ 191.6	100.0%	100.0%
Accounts Receivable	49.6	37.2	44.7	75.0%	90.0%	93.3	112.0	74.5%	89.4%
Inventory	-	-	-	0.0%	0.0%	-	-	0.0%	0.0%
Prepaid Expenses & Deposits	3.4	-	-	0.0%	0.0%	-	-	0.0%	0.0%
Property, Plant & Equipment	0.4	0.0	0.0	0.0%	0.0%	56.0	89.6	18.2%	29.1%
Intangible Assets & Other Proceeds	-	-	-	0.0%	0.0%	45.7	78.3	4.2%	7.1%
Non-Debtor Value	0.5	0.5	0.5	100.0%	100.0%	38.3	66.6	11.7%	20.3%
Gross Liquidation Proceeds	\$ 54.0	\$ 37.7	\$ 45.2	69.9%	83.7%	\$ 424.9	\$ 538.0	20.4%	25.8%
Creditor Recovery Waterfall / Use of Proceeds									
I. Wind Down Costs									
Wind-Down Costs	n/a	\$ (5.6)	\$ (6.4)	n/a	n/a	\$ (63.2)	\$ (76.7)	n/a	n/a
Trustee Fees	n/a	(0.9)	(1.1)	n/a	n/a	(10.6)	(13.6)	n/a	n/a
Trustee Professionals	n/a	(0.6)	(0.8)	n/a	n/a	(7.2)	(9.2)	n/a	n/a
Total - Wind Down Costs	-	\$ (7.2)	\$ (8.4)	-	-	\$ (81.1)	\$ (99.5)	-	-
Total Recoveries - After Wind-Down Costs	n/a	\$ 30.5	\$ 36.8	n/a	n/a	\$ 343.8	\$ 438.5	n/a	n/a
II. Super Priority Claim Recoveries <sup>1</sup>									
Super Priority DIP Claims	\$ 50.9	\$ -	\$ -	0.0%	0.0%	\$ 50.9	\$ 50.9	100.0%	100.0%
Total - Super Priority	\$ 50.9	\$ -	\$ -	0.0%	0.0%	\$ 50.9	\$ 50.9	100.0%	100.0%
III. PTL Claim Recoveries									
FLFO Term Loan Claims	\$ 204.8	\$ 30.2	\$ 36.4	14.8%	17.8%	\$ 204.8	\$ 204.8	100.0%	100.0%
FLSO Term Loan Claims	843.4	0.3	0.4	0.0%	0.0%	60.8	146.2	7.2%	17.3%
Total - PTL Claims	\$ 1,048.2	\$ 30.5	\$ 36.8	2.9%	3.5%	\$ 265.7	\$ 351.0	25.3%	33.5%
IV. Non-PTL Claim Recoveries									
Non-PTL Claims	\$ 879.9	\$ -	\$ -	0.0%	0.0%	\$ -	\$ -	0.0%	0.0%
Total - Non-PTL Claims	\$ 879.9	\$ -	\$ -	0.0%	0.0%	\$ -	\$ -	0.0%	0.0%
V. Administrative Claims									
Administrative Claims	\$ 17.8	\$ -	\$ -	0.0%	0.0%	\$ 27.3	\$ 36.6	17.3%	23.2%
Total - Administrative Claims	\$ 17.8	\$ -	\$ -	0.0%	0.0%	\$ 27.3	\$ 36.6	17.3%	23.2%
VI. Priority Claims									
Priority Tax Claims	\$ -	\$ -	\$ -	0.0%	0.0%	\$ -	\$ -	0.0%	0.0%
Total - Priority Claims	\$ -	\$ -	\$ -	0.0%	0.0%	\$ -	\$ -	0.0%	0.0%
VII. General Unsecured Claims									
General Unsecured Claims	\$ 12.7	\$ -	\$ -	0.0%	0.0%	\$ -	\$ -	0.0%	0.0%
FLSO Deficiency Claims	739.8	-	-	0.0%	0.0%	-	-	0.0%	0.0%
Non-PTL Deficiency Claims	879.9	-	-	0.0%	0.0%	-	-	0.0%	0.0%
Administrative Deficiency Claims	17.8	-	-	0.0%	0.0%	-	-	0.0%	0.0%
Total - General Unsecured Claims	\$ 1,650.3	\$ -	\$ -	0.0%	0.0%	\$ -	\$ -	0.0%	0.0%
VIII. Other Claims / Interests									
Intercompany Claims	n/a	\$ -	\$ -	0.0%	0.0%	\$ -	\$ -	0.0%	0.0%
Intercompany Interests	n/a	-	-	0.0%	0.0%	-	-	0.0%	0.0%
Other Intercompany Interests	n/a	-	-	0.0%	0.0%	-	-	0.0%	0.0%
Equity Interests	n/a	-	-	0.0%	0.0%	-	-	0.0%	0.0%
Total - Other Claims / Interests	\$ -	\$ -	\$ -	0.0%	0.0%	\$ -	\$ -	0.0%	0.0%
Total Recoveries	\$ 3,647.1	\$ 30.5	\$ 36.8	0.8%	1.0%	\$ 343.8	\$ 438.5	8.5%	10.9%

Notes

1) Superpriority recoveries are entirely from SSB Manufacturing, which holds majority of the cash & cash equivalents.

(\$ in Millions, unless otherwise noted)

SSB Logistics, LLC

	Debtor Est.		SSB Logistics, LLC				Consolidated							
	Book Value		Low \$	High \$	Low %	High %	Low \$	High \$	Low %	High %				
Summary of Assets & Liquidation Proceeds														
Cash & Cash Equivalents	\$	-	\$	-	\$	-	0.0%	0.0%	\$	191.6	\$	191.6	100.0%	100.0%
Accounts Receivable		-		-		-	0.0%	0.0%		93.3		112.0	74.5%	89.4%
Inventory		-		-		-	0.0%	0.0%		-		-	0.0%	0.0%
Prepaid Expenses & Deposits		-		-		-	0.0%	0.0%		-		-	0.0%	0.0%
Property, Plant & Equipment		-		-		-	0.0%	0.0%		56.0		89.6	18.2%	29.1%
Intangible Assets & Other Proceeds		-		-		-	0.0%	0.0%		45.7		78.3	4.2%	7.1%
Non-Debtor Value		-		-		-	0.0%	0.0%		38.3		66.6	11.7%	20.3%
Gross Liquidation Proceeds	\$	-	\$	-	\$	-	0.0%	0.0%	\$	424.9	\$	538.0	20.4%	25.8%
Creditor Recovery Waterfall / Use of Proceeds														
I. Wind Down Costs														
Wind-Down Costs		n/a	\$	-	\$	-	n/a	n/a	\$	(63.2)	\$	(76.7)	n/a	n/a
Trustee Fees		n/a		-		-	n/a	n/a		(10.6)		(13.6)	n/a	n/a
Trustee Professionals		n/a		-		-	n/a	n/a		(7.2)		(9.2)	n/a	n/a
Total - Wind Down Costs		-	\$	-	\$	-	-	-	\$	(81.1)	\$	(99.5)	-	-
Total Recoveries - After Wind-Down Costs		n/a	\$	-	\$	-	n/a	n/a	\$	343.8	\$	438.5	n/a	n/a
II. Super Priority Claim Recoveries <sup>1</sup>														
Super Priority DIP Claims	\$	50.9	\$	-	\$	-	0.0%	0.0%	\$	50.9	\$	50.9	100.0%	100.0%
Total - Super Priority	\$	50.9	\$	-	\$	-	0.0%	0.0%	\$	50.9	\$	50.9	100.0%	100.0%
III. PTL Claim Recoveries														
FLFO Term Loan Claims	\$	204.8	\$	-	\$	-	0.0%	0.0%	\$	204.8	\$	204.8	100.0%	100.0%
FLSO Term Loan Claims		843.4		-		-	0.0%	0.0%		60.8		146.2	7.2%	17.3%
Total - PTL Claims	\$	1,048.2	\$	-	\$	-	0.0%	0.0%	\$	265.7	\$	351.0	25.3%	33.5%
IV. Non-PTL Claim Recoveries														
Non-PTL Claims	\$	879.9	\$	-	\$	-	0.0%	0.0%	\$	-	\$	-	0.0%	0.0%
Total - Non-PTL Claims	\$	879.9	\$	-	\$	-	0.0%	0.0%	\$	-	\$	-	0.0%	0.0%
V. Administrative Claims														
Administrative Claims	\$	-	\$	-	\$	-	0.0%	0.0%	\$	27.3	\$	36.6	17.3%	23.2%
Total - Administrative Claims	\$	-	\$	-	\$	-	0.0%	0.0%	\$	27.3	\$	36.6	17.3%	23.2%
VI. Priority Claims														
Priority Tax Claims	\$	-	\$	-	\$	-	0.0%	0.0%	\$	-	\$	-	0.0%	0.0%
Total - Priority Claims	\$	-	\$	-	\$	-	0.0%	0.0%	\$	-	\$	-	0.0%	0.0%
VII. General Unsecured Claims														
General Unsecured Claims	\$	-	\$	-	\$	-	0.0%	0.0%	\$	-	\$	-	0.0%	0.0%
FLSO Deficiency Claims		739.8		-		-	0.0%	0.0%		-		-	0.0%	0.0%
Non-PTL Deficiency Claims		879.9		-		-	0.0%	0.0%		-		-	0.0%	0.0%
Administrative Deficiency Claims		-		-		-	0.0%	0.0%		-		-	0.0%	0.0%
Total - General Unsecured Claims	\$	1,619.7	\$	-	\$	-	0.0%	0.0%	\$	-	\$	-	0.0%	0.0%
VIII. Other Claims / Interests														
Intercompany Claims		n/a	\$	-	\$	-	0.0%	0.0%	\$	-	\$	-	0.0%	0.0%
Intercompany Interests		n/a		-		-	0.0%	0.0%		-		-	0.0%	0.0%
Other Intercompany Interests		n/a		-		-	0.0%	0.0%		-		-	0.0%	0.0%
Equity Interests		n/a		-		-	0.0%	0.0%		-		-	0.0%	0.0%
Total - Other Claims / Interests	\$	-	\$	-	\$	-	0.0%	0.0%	\$	-	\$	-	0.0%	0.0%
Total Recoveries	\$	3,598.7	\$	-	\$	-	0.0%	0.0%	\$	343.8	\$	438.5	8.5%	10.9%

Notes

1) Superpriority recoveries are entirely from SSB Manufacturing, which holds majority of the cash & cash equivalents.



(\$ in Millions, unless otherwise noted)

SSB Hospitality, LLC

	Debtor Est.		SSB Hospitality, LLC				Consolidated							
	Book Value		Low \$	High \$	Low %	High %	Low \$	High \$	Low %	High %				
Summary of Assets & Liquidation Proceeds														
Cash & Cash Equivalents	\$	-	\$	-	\$	-	0.0%	0.0%	\$	191.6	\$	191.6	100.0%	100.0%
Accounts Receivable		-		-		-	0.0%	0.0%		93.3		112.0	74.5%	89.4%
Inventory		-		-		-	0.0%	0.0%		-		-	0.0%	0.0%
Prepaid Expenses & Deposits		-		-		-	0.0%	0.0%		-		-	0.0%	0.0%
Property, Plant & Equipment		-		-		-	0.0%	0.0%		56.0		89.6	18.2%	29.1%
Intangible Assets & Other Proceeds		-		-		-	0.0%	0.0%		45.7		78.3	4.2%	7.1%
Non-Debtor Value		-		-		-	0.0%	0.0%		38.3		66.6	11.7%	20.3%
Gross Liquidation Proceeds	\$	-	\$	-	\$	-	0.0%	0.0%	\$	424.9	\$	538.0	20.4%	25.8%
Creditor Recovery Waterfall / Use of Proceeds														
I. Wind Down Costs														
Wind-Down Costs		n/a	\$	-	\$	-	n/a	n/a	\$	(63.2)	\$	(76.7)	n/a	n/a
Trustee Fees		n/a		-		-	n/a	n/a		(10.6)		(13.6)	n/a	n/a
Trustee Professionals		n/a		-		-	n/a	n/a		(7.2)		(9.2)	n/a	n/a
Total - Wind Down Costs		-	\$	-	\$	-	-	-	\$	(81.1)	\$	(99.5)	-	-
Total Recoveries - After Wind-Down Costs		n/a	\$	-	\$	-	n/a	n/a	\$	343.8	\$	438.5	n/a	n/a
II. Super Priority Claim Recoveries <sup>1</sup>														
Super Priority DIP Claims	\$	50.9	\$	-	\$	-	0.0%	0.0%	\$	50.9	\$	50.9	100.0%	100.0%
Total - Super Priority	\$	50.9	\$	-	\$	-	0.0%	0.0%	\$	50.9	\$	50.9	100.0%	100.0%
III. PTL Claim Recoveries														
FLFO Term Loan Claims	\$	204.8	\$	-	\$	-	0.0%	0.0%	\$	204.8	\$	204.8	100.0%	100.0%
FLSO Term Loan Claims		843.4		-		-	0.0%	0.0%		60.8		146.2	7.2%	17.3%
Total - PTL Claims	\$	1,048.2	\$	-	\$	-	0.0%	0.0%	\$	265.7	\$	351.0	25.3%	33.5%
IV. Non-PTL Claim Recoveries														
Non-PTL Claims	\$	879.9	\$	-	\$	-	0.0%	0.0%	\$	-	\$	-	0.0%	0.0%
Total - Non-PTL Claims	\$	879.9	\$	-	\$	-	0.0%	0.0%	\$	-	\$	-	0.0%	0.0%
V. Administrative Claims														
Administrative Claims	\$	-	\$	-	\$	-	0.0%	0.0%	\$	27.3	\$	36.6	17.3%	23.2%
Total - Administrative Claims	\$	-	\$	-	\$	-	0.0%	0.0%	\$	27.3	\$	36.6	17.3%	23.2%
VI. Priority Claims														
Priority Tax Claims	\$	-	\$	-	\$	-	0.0%	0.0%	\$	-	\$	-	0.0%	0.0%
Total - Priority Claims	\$	-	\$	-	\$	-	0.0%	0.0%	\$	-	\$	-	0.0%	0.0%
VII. General Unsecured Claims														
General Unsecured Claims	\$	-	\$	-	\$	-	0.0%	0.0%	\$	-	\$	-	0.0%	0.0%
FLSO Deficiency Claims		739.8		-		-	0.0%	0.0%		-		-	0.0%	0.0%
Non-PTL Deficiency Claims		879.9		-		-	0.0%	0.0%		-		-	0.0%	0.0%
Administrative Deficiency Claims		-		-		-	0.0%	0.0%		-		-	0.0%	0.0%
Total - General Unsecured Claims	\$	1,619.7	\$	-	\$	-	0.0%	0.0%	\$	-	\$	-	0.0%	0.0%
VIII. Other Claims / Interests														
Intercompany Claims		n/a	\$	-	\$	-	0.0%	0.0%	\$	-	\$	-	0.0%	0.0%
Intercompany Interests		n/a		-		-	0.0%	0.0%		-		-	0.0%	0.0%
Other Intercompany Interests		n/a		-		-	0.0%	0.0%		-		-	0.0%	0.0%
Equity Interests		n/a		-		-	0.0%	0.0%		-		-	0.0%	0.0%
Total - Other Claims / Interests	\$	-	\$	-	\$	-	0.0%	0.0%	\$	-	\$	-	0.0%	0.0%
Total Recoveries	\$	3,598.7	\$	-	\$	-	0.0%	0.0%	\$	343.8	\$	438.5	8.5%	10.9%

Notes

1) Superpriority recoveries are entirely from SSB Manufacturing, which holds majority of the cash & cash equivalents.



(\$ in Millions, unless otherwise noted)

**SSB Manufacturing Company**

	Debtor Est.		SSB Manufacturing Company				Consolidated			
	Book Value		Low \$	High \$	Low %	High %	Low \$	High \$	Low %	High %
Summary of Assets & Liquidation Proceeds										
Cash & Cash Equivalents	\$ 184.3	\$ 184.3	\$ 184.3		100.0%	100.0%	\$ 191.6	\$ 191.6	100.0%	100.0%
Accounts Receivable	1.3	0.4	0.5		29.0%	34.8%	93.3	112.0	74.5%	89.4%
Inventory	-	-	-		0.0%	0.0%	-	-	0.0%	0.0%
Prepaid Expenses & Deposits	1.4	-	-		0.0%	0.0%	-	-	0.0%	0.0%
Property, Plant & Equipment	173.4	40.4	66.4		23.3%	38.3%	56.0	89.6	18.2%	29.1%
Intangible Assets & Other Proceeds	252.0	-	-		0.0%	0.0%	45.7	78.3	4.2%	7.1%
Non-Debtor Value	7.8	5.5	6.3		70.7%	80.4%	38.3	66.6	11.7%	20.3%
Gross Liquidation Proceeds	\$ 620.3	\$ 230.7	\$ 257.5		37.2%	41.5%	\$ 424.9	\$ 538.0	20.4%	25.8%
Creditor Recovery Waterfall / Use of Proceeds										
I. Wind Down Costs										
Wind-Down Costs	n/a	\$ (34.3)	\$ (36.7)		n/a	n/a	\$ (63.2)	\$ (76.7)	n/a	n/a
Trustee Fees	n/a	(5.8)	(6.5)		n/a	n/a	(10.6)	(13.6)	n/a	n/a
Trustee Professionals	n/a	(3.9)	(4.4)		n/a	n/a	(7.2)	(9.2)	n/a	n/a
Total - Wind Down Costs	-	\$ (44.0)	\$ (47.6)		-	-	\$ (81.1)	\$ (99.5)	-	-
Total Recoveries - After Wind-Down Costs	n/a	\$ 186.7	\$ 209.8		n/a	n/a	\$ 343.8	\$ 438.5	n/a	n/a
II. Super Priority Claim Recoveries <sup>1</sup>										
Super Priority DIP Claims	\$ 50.9	\$ 50.9	\$ 50.9		100.0%	100.0%	\$ 50.9	\$ 50.9	100.0%	100.0%
Total - Super Priority	\$ 50.9	\$ 50.9	\$ 50.9		100.0%	100.0%	\$ 50.9	\$ 50.9	100.0%	100.0%
III. PTL Claim Recoveries										
FLFO Term Loan Claims	\$ 204.8	\$ 104.3	\$ 101.6		50.9%	49.6%	\$ 204.8	\$ 204.8	100.0%	100.0%
FLSO Term Loan Claims	843.4	13.9	33.7		1.6%	4.0%	60.8	146.2	7.2%	17.3%
Total - PTL Claims	\$ 1,048.2	\$ 118.2	\$ 135.4		11.3%	12.9%	\$ 265.7	\$ 351.0	25.3%	33.5%
IV. Non-PTL Claim Recoveries										
Non-PTL Claims	\$ 879.9	\$ -	\$ -		0.0%	0.0%	\$ -	\$ -	0.0%	0.0%
Total - Non-PTL Claims	\$ 879.9	\$ -	\$ -		0.0%	0.0%	\$ -	\$ -	0.0%	0.0%
V. Administrative Claims										
Administrative Claims	\$ 76.1	\$ 17.5	\$ 23.6		23.1%	31.0%	\$ 27.3	\$ 36.6	17.3%	23.2%
Total - Administrative Claims	\$ 76.1	\$ 17.5	\$ 23.6		23.1%	31.0%	\$ 27.3	\$ 36.6	17.3%	23.2%
VI. Priority Claims										
Priority Tax Claims	\$ -	\$ -	\$ -		0.0%	0.0%	\$ -	\$ -	0.0%	0.0%
Total - Priority Claims	\$ -	\$ -	\$ -		0.0%	0.0%	\$ -	\$ -	0.0%	0.0%
VII. General Unsecured Claims										
General Unsecured Claims	\$ 71.3	\$ -	\$ -		0.0%	0.0%	\$ -	\$ -	0.0%	0.0%
FLSO Deficiency Claims	739.8	-	-		0.0%	0.0%	-	-	0.0%	0.0%
Non-PTL Deficiency Claims	879.9	-	-		0.0%	0.0%	-	-	0.0%	0.0%
Administrative Deficiency Claims	55.5	-	-		0.0%	0.0%	-	-	0.0%	0.0%
Total - General Unsecured Claims	\$ 1,746.6	\$ -	\$ -		0.0%	0.0%	\$ -	\$ -	0.0%	0.0%
VIII. Other Claims / Interests										
Intercompany Claims	n/a	\$ -	\$ -		0.0%	0.0%	\$ -	\$ -	0.0%	0.0%
Intercompany Interests	n/a	-	-		0.0%	0.0%	-	-	0.0%	0.0%
Other Intercompany Interests	n/a	-	-		0.0%	0.0%	-	-	0.0%	0.0%
Equity Interests	n/a	-	-		0.0%	0.0%	-	-	0.0%	0.0%
Total - Other Claims / Interests	\$ -	\$ -	\$ -		0.0%	0.0%	\$ -	\$ -	0.0%	0.0%
Total Recoveries	\$ 3,801.6	\$ 186.7	\$ 209.8		4.9%	5.5%	\$ 343.8	\$ 438.5	8.5%	10.9%

**Notes**

1) Superpriority recoveries are entirely from SSB Manufacturing, which holds majority of the cash & cash equivalents.

(\$ in Millions, unless otherwise noted)

SSB Retail, LLC

	Debtor Est.		SSB Retail, LLC				Consolidated			
	Book Value		Low \$	High \$	Low %	High %	Low \$	High \$	Low %	High %
Summary of Assets & Liquidation Proceeds										
Cash & Cash Equivalents	\$ -	\$ -	\$ -	0.0%	0.0%	\$ 191.6	\$ 191.6	100.0%	100.0%	
Accounts Receivable	-	-	-	0.0%	0.0%	93.3	112.0	74.5%	89.4%	
Inventory	-	-	-	0.0%	0.0%	-	-	0.0%	0.0%	
Prepaid Expenses & Deposits	-	-	-	0.0%	0.0%	-	-	0.0%	0.0%	
Property, Plant & Equipment	-	-	-	0.0%	0.0%	56.0	89.6	18.2%	29.1%	
Intangible Assets & Other Proceeds	-	-	-	0.0%	0.0%	45.7	78.3	4.2%	7.1%	
Non-Debtor Value	-	-	-	0.0%	0.0%	38.3	66.6	11.7%	20.3%	
Gross Liquidation Proceeds	\$ -	\$ -	\$ -	0.0%	0.0%	\$ 424.9	\$ 538.0	20.4%	25.8%	
Creditor Recovery Waterfall / Use of Proceeds										
I. Wind Down Costs										
Wind-Down Costs	n/a	\$ -	\$ -	n/a	n/a	\$ (63.2)	\$ (76.7)	n/a	n/a	
Trustee Fees	n/a	-	-	n/a	n/a	(10.6)	(13.6)	n/a	n/a	
Trustee Professionals	n/a	-	-	n/a	n/a	(7.2)	(9.2)	n/a	n/a	
Total - Wind Down Costs	-	\$ -	\$ -	-	-	\$ (81.1)	\$ (99.5)	-	-	
Total Recoveries - After Wind-Down Costs	n/a	\$ -	\$ -	n/a	n/a	\$ 343.8	\$ 438.5	n/a	n/a	
II. Super Priority Claim Recoveries <sup>1</sup>										
Super Priority DIP Claims	\$ 50.9	\$ -	\$ -	0.0%	0.0%	\$ 50.9	\$ 50.9	100.0%	100.0%	
Total - Super Priority	\$ 50.9	\$ -	\$ -	0.0%	0.0%	\$ 50.9	\$ 50.9	100.0%	100.0%	
III. PTL Claim Recoveries										
FLFO Term Loan Claims	\$ 204.8	\$ -	\$ -	0.0%	0.0%	\$ 204.8	\$ 204.8	100.0%	100.0%	
FLSO Term Loan Claims	843.4	-	-	0.0%	0.0%	60.8	146.2	7.2%	17.3%	
Total - PTL Claims	\$ 1,048.2	\$ -	\$ -	0.0%	0.0%	\$ 265.7	\$ 351.0	25.3%	33.5%	
IV. Non-PTL Claim Recoveries										
Non-PTL Claims	\$ 879.9	\$ -	\$ -	0.0%	0.0%	\$ -	\$ -	0.0%	0.0%	
Total - Non-PTL Claims	\$ 879.9	\$ -	\$ -	0.0%	0.0%	\$ -	\$ -	0.0%	0.0%	
V. Administrative Claims										
Administrative Claims	\$ -	\$ -	\$ -	0.0%	0.0%	\$ 27.3	\$ 36.6	17.3%	23.2%	
Total - Administrative Claims	\$ -	\$ -	\$ -	0.0%	0.0%	\$ 27.3	\$ 36.6	17.3%	23.2%	
VI. Priority Claims										
Priority Tax Claims	\$ -	\$ -	\$ -	0.0%	0.0%	\$ -	\$ -	0.0%	0.0%	
Total - Priority Claims	\$ -	\$ -	\$ -	0.0%	0.0%	\$ -	\$ -	0.0%	0.0%	
VII. General Unsecured Claims										
General Unsecured Claims	\$ -	\$ -	\$ -	0.0%	0.0%	\$ -	\$ -	0.0%	0.0%	
FLSO Deficiency Claims	739.8	-	-	0.0%	0.0%	-	-	0.0%	0.0%	
Non-PTL Deficiency Claims	879.9	-	-	0.0%	0.0%	-	-	0.0%	0.0%	
Administrative Deficiency Claims	-	-	-	0.0%	0.0%	-	-	0.0%	0.0%	
Total - General Unsecured Claims	\$ 1,619.7	\$ -	\$ -	0.0%	0.0%	\$ -	\$ -	0.0%	0.0%	
VIII. Other Claims / Interests										
Intercompany Claims	n/a	\$ -	\$ -	0.0%	0.0%	\$ -	\$ -	0.0%	0.0%	
Intercompany Interests	n/a	-	-	0.0%	0.0%	-	-	0.0%	0.0%	
Other Intercompany Interests	n/a	-	-	0.0%	0.0%	-	-	0.0%	0.0%	
Equity Interests	n/a	-	-	0.0%	0.0%	-	-	0.0%	0.0%	
Total - Other Claims / Interests	\$ -	\$ -	\$ -	0.0%	0.0%	\$ -	\$ -	0.0%	0.0%	
Total Recoveries	\$ 3,598.7	\$ -	\$ -	0.0%	0.0%	\$ 343.8	\$ 438.5	8.5%	10.9%	

Notes

1) Superpriority recoveries are entirely from SSB Manufacturing, which holds majority of the cash & cash equivalents.



(\$ in Millions, unless otherwise noted)

The Simmons Manufacturing Co., LLC

	Debtor Est.		The Simmons Manufacturing Co., LLC				Consolidated			
	Book Value		Low \$	High \$	Low %	High %	Low \$	High \$	Low %	High %
<b>Summary of Assets &amp; Liquidation Proceeds</b>										
Cash & Cash Equivalents	\$ 2.0	\$ 2.0	\$ 2.0	100.0%	100.0%	\$ 191.6	\$ 191.6	100.0%	100.0%	
Accounts Receivable	-	-	-	0.0%	0.0%	93.3	112.0	74.5%	89.4%	
Inventory	-	-	-	0.0%	0.0%	-	-	0.0%	0.0%	
Prepaid Expenses & Deposits	-	-	-	0.0%	0.0%	-	-	0.0%	0.0%	
Property, Plant & Equipment	10.0	12.0	16.0	120.1%	160.1%	56.0	89.6	18.2%	29.1%	
Intangible Assets & Other Proceeds	-	-	-	0.0%	0.0%	45.7	78.3	4.2%	7.1%	
Non-Debtor Value	-	-	-	0.0%	0.0%	38.3	66.6	11.7%	20.3%	
Gross Liquidation Proceeds	\$ 12.0	\$ 14.0	\$ 18.0	116.8%	150.3%	\$ 424.9	\$ 538.0	20.4%	25.8%	
<b>Creditor Recovery Waterfall / Use of Proceeds</b>										
<b>I. Wind Down Costs</b>										
Wind-Down Costs	n/a	\$ (2.1)	\$ (2.6)	n/a	n/a	\$ (63.2)	\$ (76.7)	n/a	n/a	
Trustee Fees	n/a	(0.3)	(0.5)	n/a	n/a	(10.6)	(13.6)	n/a	n/a	
Trustee Professionals	n/a	(0.2)	(0.3)	n/a	n/a	(7.2)	(9.2)	n/a	n/a	
Total - Wind Down Costs	-	\$ (2.7)	\$ (3.3)	-	-	\$ (81.1)	\$ (99.5)	-	-	
Total Recoveries - After Wind-Down Costs	n/a	\$ 11.3	\$ 14.6	n/a	n/a	\$ 343.8	\$ 438.5	n/a	n/a	
<b>II. Super Priority Claim Recoveries<sup>1</sup></b>										
Super Priority DIP Claims	\$ 50.9	\$ -	\$ -	0.0%	0.0%	\$ 50.9	\$ 50.9	100.0%	100.0%	
Total - Super Priority	\$ 50.9	\$ -	\$ -	0.0%	0.0%	\$ 50.9	\$ 50.9	100.0%	100.0%	
<b>III. PTL Claim Recoveries</b>										
FLFO Term Loan Claims	\$ 204.8	\$ 1.6	\$ 1.6	0.8%	0.8%	\$ 204.8	\$ 204.8	100.0%	100.0%	
FLSO Term Loan Claims	843.4	-	-	0.0%	0.0%	60.8	146.2	7.2%	17.3%	
Total - PTL Claims	\$ 1,048.2	\$ 1.6	\$ 1.6	0.2%	0.2%	\$ 265.7	\$ 351.0	25.3%	33.5%	
<b>IV. Non-PTL Claim Recoveries</b>										
Non-PTL Claims	\$ 879.9	\$ -	\$ -	0.0%	0.0%	\$ -	\$ -	0.0%	0.0%	
Total - Non-PTL Claims	\$ 879.9	\$ -	\$ -	0.0%	0.0%	\$ -	\$ -	0.0%	0.0%	
<b>V. Administrative Claims</b>										
Administrative Claims	\$ 38.1	\$ 9.7	\$ 13.1	25.5%	34.3%	\$ 27.3	\$ 36.6	17.3%	23.2%	
Total - Administrative Claims	\$ 38.1	\$ 9.7	\$ 13.1	25.5%	34.3%	\$ 27.3	\$ 36.6	17.3%	23.2%	
<b>VI. Priority Claims</b>										
Priority Tax Claims	\$ -	\$ -	\$ -	0.0%	0.0%	\$ -	\$ -	0.0%	0.0%	
Total - Priority Claims	\$ -	\$ -	\$ -	0.0%	0.0%	\$ -	\$ -	0.0%	0.0%	
<b>VII. General Unsecured Claims</b>										
General Unsecured Claims	\$ 25.8	\$ -	\$ -	0.0%	0.0%	\$ -	\$ -	0.0%	0.0%	
FLSO Deficiency Claims	739.8	-	-	0.0%	0.0%	-	-	0.0%	0.0%	
Non-PTL Deficiency Claims	879.9	-	-	0.0%	0.0%	-	-	0.0%	0.0%	
Administrative Deficiency Claims	26.7	-	-	0.0%	0.0%	-	-	0.0%	0.0%	
Total - General Unsecured Claims	\$ 1,672.3	\$ -	\$ -	0.0%	0.0%	\$ -	\$ -	0.0%	0.0%	
<b>VIII. Other Claims / Interests</b>										
Intercompany Claims	n/a	\$ -	\$ -	0.0%	0.0%	\$ -	\$ -	0.0%	0.0%	
Intercompany Interests	n/a	-	-	0.0%	0.0%	-	-	0.0%	0.0%	
Other Intercompany Interests	n/a	-	-	0.0%	0.0%	-	-	0.0%	0.0%	
Equity Interests	n/a	-	-	0.0%	0.0%	-	-	0.0%	0.0%	
Total - Other Claims / Interests	\$ -	\$ -	\$ -	0.0%	0.0%	\$ -	\$ -	0.0%	0.0%	
Total Recoveries	\$ 3,689.3	\$ 11.3	\$ 14.6	0.3%	0.4%	\$ 343.8	\$ 438.5	8.5%	10.9%	

Notes

1) Superpriority recoveries are entirely from SSB Manufacturing, which holds majority of the cash & cash equivalents.

(\$ in Millions, unless otherwise noted)

Tomorrow Sleep LLC

	Debtor Est.		Tomorrow Sleep LLC				Consolidated			
	Book Value		Low \$	High \$	Low %	High %	Low \$	High \$	Low %	High %
<b>Summary of Assets &amp; Liquidation Proceeds</b>										
Cash & Cash Equivalents	\$ -	\$ -	\$ -	0.0%	0.0%	\$ 191.6	\$ 191.6	100.0%	100.0%	
Accounts Receivable	0.0	0.0	0.0	75.0%	90.0%	93.3	112.0	74.5%	89.4%	
Inventory	-	-	-	0.0%	0.0%	-	-	0.0%	0.0%	
Prepaid Expenses & Deposits	-	-	-	0.0%	0.0%	-	-	0.0%	0.0%	
Property, Plant & Equipment	-	-	-	0.0%	0.0%	56.0	89.6	18.2%	29.1%	
Intangible Assets & Other Proceeds	-	-	-	0.0%	0.0%	45.7	78.3	4.2%	7.1%	
Non-Debtor Value	-	-	-	0.0%	0.0%	38.3	66.6	11.7%	20.3%	
Gross Liquidation Proceeds	\$ 0.0	\$ 0.0	\$ 0.0	75.0%	90.0%	\$ 424.9	\$ 538.0	20.4%	25.8%	
<b>Creditor Recovery Waterfall / Use of Proceeds</b>										
<b>I. Wind Down Costs</b>										
Wind-Down Costs	n/a	\$ (0.0)	\$ (0.0)	n/a	n/a	\$ (63.2)	\$ (76.7)	n/a	n/a	
Trustee Fees	n/a	(0.0)	(0.0)	n/a	n/a	(10.6)	(13.6)	n/a	n/a	
Trustee Professionals	n/a	(0.0)	(0.0)	n/a	n/a	(7.2)	(9.2)	n/a	n/a	
Total - Wind Down Costs	-	\$ (0.0)	\$ (0.0)	-	-	\$ (81.1)	\$ (99.5)	-	-	
Total Recoveries - After Wind-Down Costs	n/a	\$ 0.0	\$ 0.0	n/a	n/a	\$ 343.8	\$ 438.5	n/a	n/a	
<b>II. Super Priority Claim Recoveries<sup>1</sup></b>										
Super Priority DIP Claims	\$ 50.9	\$ -	\$ -	0.0%	0.0%	\$ 50.9	\$ 50.9	100.0%	100.0%	
Total - Super Priority	\$ 50.9	\$ -	\$ -	0.0%	0.0%	\$ 50.9	\$ 50.9	100.0%	100.0%	
<b>III. PTL Claim Recoveries</b>										
FLFO Term Loan Claims	\$ 204.8	\$ 0.0	\$ 0.0	0.0%	0.0%	\$ 204.8	\$ 204.8	100.0%	100.0%	
FLSO Term Loan Claims	843.4	-	-	0.0%	0.0%	60.8	146.2	7.2%	17.3%	
Total - PTL Claims	\$ 1,048.2	\$ 0.0	\$ 0.0	0.0%	0.0%	\$ 265.7	\$ 351.0	25.3%	33.5%	
<b>IV. Non-PTL Claim Recoveries</b>										
Non-PTL Claims	\$ 879.9	\$ -	\$ -	0.0%	0.0%	\$ -	\$ -	0.0%	0.0%	
Total - Non-PTL Claims	\$ 879.9	\$ -	\$ -	0.0%	0.0%	\$ -	\$ -	0.0%	0.0%	
<b>V. Administrative Claims</b>										
Administrative Claims	\$ -	\$ -	\$ -	0.0%	0.0%	\$ 27.3	\$ 36.6	17.3%	23.2%	
Total - Administrative Claims	\$ -	\$ -	\$ -	0.0%	0.0%	\$ 27.3	\$ 36.6	17.3%	23.2%	
<b>VI. Priority Claims</b>										
Priority Tax Claims	\$ -	\$ -	\$ -	0.0%	0.0%	\$ -	\$ -	0.0%	0.0%	
Total - Priority Claims	\$ -	\$ -	\$ -	0.0%	0.0%	\$ -	\$ -	0.0%	0.0%	
<b>VII. General Unsecured Claims</b>										
General Unsecured Claims	\$ -	\$ -	\$ -	0.0%	0.0%	\$ -	\$ -	0.0%	0.0%	
FLSO Deficiency Claims	739.8	-	-	0.0%	0.0%	-	-	0.0%	0.0%	
Non-PTL Deficiency Claims	879.9	-	-	0.0%	0.0%	-	-	0.0%	0.0%	
Administrative Deficiency Claims	-	-	-	0.0%	0.0%	-	-	0.0%	0.0%	
Total - General Unsecured Claims	\$ 1,619.7	\$ -	\$ -	0.0%	0.0%	\$ -	\$ -	0.0%	0.0%	
<b>VIII. Other Claims / Interests</b>										
Intercompany Claims	n/a	\$ -	\$ -	0.0%	0.0%	\$ -	\$ -	0.0%	0.0%	
Intercompany Interests	n/a	-	-	0.0%	0.0%	-	-	0.0%	0.0%	
Other Intercompany Interests	n/a	-	-	0.0%	0.0%	-	-	0.0%	0.0%	
Equity Interests	n/a	-	-	0.0%	0.0%	-	-	0.0%	0.0%	
Total - Other Claims / Interests	\$ -	\$ -	\$ -	0.0%	0.0%	\$ -	\$ -	0.0%	0.0%	
Total Recoveries	\$ 3,598.7	\$ 0.0	\$ 0.0	0.0%	0.0%	\$ 343.8	\$ 438.5	8.5%	10.9%	

Notes

1) Superpriority recoveries are entirely from SSB Manufacturing, which holds majority of the cash & cash equivalents.



(\$ in Millions, unless otherwise noted)

**Tuft & Needle, LLC**

	Debtor Est.		Tuft & Needle, LLC				Consolidated			
	Book Value		Low \$	High \$	Low %	High %	Low \$	High \$	Low %	High %
Summary of Assets & Liquidation Proceeds										
Cash & Cash Equivalents	\$ 3.3	\$ 3.3	\$ 3.3	100.0%	100.0%	\$ 191.6	\$ 191.6	100.0%	100.0%	
Accounts Receivable	4.0	3.0	3.6	75.0%	90.0%	93.3	112.0	74.5%	89.4%	
Inventory	-	-	-	0.0%	0.0%	-	-	0.0%	0.0%	
Prepaid Expenses & Deposits	0.9	-	-	0.0%	0.0%	-	-	0.0%	0.0%	
Property, Plant & Equipment	8.9	0.3	0.7	3.7%	7.5%	56.0	89.6	18.2%	29.1%	
Intangible Assets & Other Proceeds	61.9	3.3	5.2	5.3%	8.5%	45.7	78.3	4.2%	7.1%	
Non-Debtor Value	-	-	-	0.0%	0.0%	38.3	66.6	11.7%	20.3%	
Gross Liquidation Proceeds	\$ 78.9	\$ 9.9	\$ 12.8	12.5%	16.2%	\$ 424.9	\$ 538.0	20.4%	25.8%	
Creditor Recovery Waterfall / Use of Proceeds										
I. Wind Down Costs										
Wind-Down Costs	n/a	\$ (1.5)	\$ (1.8)	n/a	n/a	\$ (63.2)	\$ (76.7)	n/a	n/a	
Trustee Fees	n/a	(0.2)	(0.3)	n/a	n/a	(10.6)	(13.6)	n/a	n/a	
Trustee Professionals	n/a	(0.2)	(0.2)	n/a	n/a	(7.2)	(9.2)	n/a	n/a	
Total - Wind Down Costs	-	\$ (1.9)	\$ (2.4)	-	-	\$ (81.1)	\$ (99.5)	-	-	
Total Recoveries - After Wind-Down Costs	n/a	\$ 8.0	\$ 10.4	n/a	n/a	\$ 343.8	\$ 438.5	n/a	n/a	
II. Super Priority Claim Recoveries <sup>1</sup>										
Super Priority DIP Claims	\$ 50.9	\$ -	\$ -	0.0%	0.0%	\$ 50.9	\$ 50.9	100.0%	100.0%	
Total - Super Priority	\$ 50.9	\$ -	\$ -	0.0%	0.0%	\$ 50.9	\$ 50.9	100.0%	100.0%	
III. PTL Claim Recoveries										
FLFO Term Loan Claims	\$ 204.8	\$ 5.9	\$ 5.8	2.9%	2.9%	\$ 204.8	\$ 204.8	100.0%	100.0%	
FLSO Term Loan Claims	843.4	2.1	4.6	0.2%	0.5%	60.8	146.2	7.2%	17.3%	
Total - PTL Claims	\$ 1,048.2	\$ 8.0	\$ 10.4	0.8%	1.0%	\$ 265.7	\$ 351.0	25.3%	33.5%	
IV. Non-PTL Claim Recoveries										
Non-PTL Claims	\$ 879.9	\$ (0.0)	\$ -	0.0%	0.0%	\$ -	\$ -	0.0%	0.0%	
Total - Non-PTL Claims	\$ 879.9	\$ (0.0)	\$ -	0.0%	0.0%	\$ -	\$ -	0.0%	0.0%	
V. Administrative Claims										
Administrative Claims	\$ 4.6	\$ -	\$ -	0.0%	0.0%	\$ 27.3	\$ 36.6	17.3%	23.2%	
Total - Administrative Claims	\$ 4.6	\$ -	\$ -	0.0%	0.0%	\$ 27.3	\$ 36.6	17.3%	23.2%	
VI. Priority Claims										
Priority Tax Claims	\$ -	\$ -	\$ -	0.0%	0.0%	\$ -	\$ -	0.0%	0.0%	
Total - Priority Claims	\$ -	\$ -	\$ -	0.0%	0.0%	\$ -	\$ -	0.0%	0.0%	
VII. General Unsecured Claims										
General Unsecured Claims	\$ 7.3	\$ -	\$ -	0.0%	0.0%	\$ -	\$ -	0.0%	0.0%	
FLSO Deficiency Claims	739.8	-	-	0.0%	0.0%	-	-	0.0%	0.0%	
Non-PTL Deficiency Claims	879.9	-	-	0.0%	0.0%	-	-	0.0%	0.0%	
Administrative Deficiency Claims	4.6	-	-	0.0%	0.0%	-	-	0.0%	0.0%	
Total - General Unsecured Claims	\$ 1,631.7	\$ -	\$ -	0.0%	0.0%	\$ -	\$ -	0.0%	0.0%	
VIII. Other Claims / Interests										
Intercompany Claims	n/a	\$ -	\$ -	0.0%	0.0%	\$ -	\$ -	0.0%	0.0%	
Intercompany Interests	n/a	-	-	0.0%	0.0%	-	-	0.0%	0.0%	
Other Intercompany Interests	n/a	-	-	0.0%	0.0%	-	-	0.0%	0.0%	
Equity Interests	n/a	-	-	0.0%	0.0%	-	-	0.0%	0.0%	
Total - Other Claims / Interests	\$ -	\$ -	\$ -	0.0%	0.0%	\$ -	\$ -	0.0%	0.0%	
Total Recoveries	\$ 3,615.3	\$ 8.0	\$ 10.4	0.2%	0.3%	\$ 343.8	\$ 438.5	8.5%	10.9%	

**Notes**

1) Superpriority recoveries are entirely from SSB Manufacturing, which holds majority of the cash & cash equivalents.

(\$ in Millions, unless otherwise noted)

World of Sleep Outlets, LLC

	Debtor Est.		World of Sleep Outlets, LLC				Consolidated			
	Book Value		Low \$	High \$	Low %	High %	Low \$	High \$	Low %	High %
Summary of Assets & Liquidation Proceeds										
Cash & Cash Equivalents	\$ -	\$ -	\$ -	0.0%	0.0%	\$ 191.6	\$ 191.6	100.0%	100.0%	
Accounts Receivable	0.4	0.3	0.4	75.0%	90.0%	93.3	112.0	74.5%	89.4%	
Inventory	-	-	-	0.0%	0.0%	-	-	0.0%	0.0%	
Prepaid Expenses & Deposits	0.0	-	-	0.0%	0.0%	-	-	0.0%	0.0%	
Property, Plant & Equipment	1.8	0.0	0.0	1.2%	2.4%	56.0	89.6	18.2%	29.1%	
Intangible Assets & Other Proceeds	-	-	-	0.0%	0.0%	45.7	78.3	4.2%	7.1%	
Non-Debtor Value	-	-	-	0.0%	0.0%	38.3	66.6	11.7%	20.3%	
Gross Liquidation Proceeds	\$ 2.2	\$ 0.3	\$ 0.4	14.4%	18.1%	\$ 424.9	\$ 538.0	20.4%	25.8%	
Creditor Recovery Waterfall / Use of Proceeds										
I. Wind Down Costs										
Wind-Down Costs	n/a	\$ (0.0)	\$ (0.1)	n/a	n/a	\$ (63.2)	\$ (76.7)	n/a	n/a	
Trustee Fees	n/a	(0.0)	(0.0)	n/a	n/a	(10.6)	(13.6)	n/a	n/a	
Trustee Professionals	n/a	(0.0)	(0.0)	n/a	n/a	(7.2)	(9.2)	n/a	n/a	
Total - Wind Down Costs	-	\$ (0.1)	\$ (0.1)	-	-	\$ (81.1)	\$ (99.5)	-	-	
Total Recoveries - After Wind-Down Costs	n/a	\$ 0.3	\$ 0.3	n/a	n/a	\$ 343.8	\$ 438.5	n/a	n/a	
II. Super Priority Claim Recoveries <sup>1</sup>										
Super Priority DIP Claims	\$ 50.9	\$ -	\$ -	0.0%	0.0%	\$ 50.9	\$ 50.9	100.0%	100.0%	
Total - Super Priority	\$ 50.9	\$ -	\$ -	0.0%	0.0%	\$ 50.9	\$ 50.9	100.0%	100.0%	
III. PTL Claim Recoveries										
FLFO Term Loan Claims	\$ 204.8	\$ 0.2	\$ 0.3	0.1%	0.1%	\$ 204.8	\$ 204.8	100.0%	100.0%	
FLSO Term Loan Claims	843.4	0.0	0.0	0.0%	0.0%	60.8	146.2	7.2%	17.3%	
Total - PTL Claims	\$ 1,048.2	\$ 0.3	\$ 0.3	0.0%	0.0%	\$ 265.7	\$ 351.0	25.3%	33.5%	
IV. Non-PTL Claim Recoveries										
Non-PTL Claims	\$ 879.9	\$ -	\$ -	0.0%	0.0%	\$ -	\$ -	0.0%	0.0%	
Total - Non-PTL Claims	\$ 879.9	\$ -	\$ -	0.0%	0.0%	\$ -	\$ -	0.0%	0.0%	
V. Administrative Claims										
Administrative Claims	\$ -	\$ -	\$ -	0.0%	0.0%	\$ 27.3	\$ 36.6	17.3%	23.2%	
Total - Administrative Claims	\$ -	\$ -	\$ -	0.0%	0.0%	\$ 27.3	\$ 36.6	17.3%	23.2%	
VI. Priority Claims										
Priority Tax Claims	\$ -	\$ -	\$ -	0.0%	0.0%	\$ -	\$ -	0.0%	0.0%	
Total - Priority Claims	\$ -	\$ -	\$ -	0.0%	0.0%	\$ -	\$ -	0.0%	0.0%	
VII. General Unsecured Claims										
General Unsecured Claims	\$ 0.7	\$ -	\$ -	0.0%	0.0%	\$ -	\$ -	0.0%	0.0%	
FLSO Deficiency Claims	739.8	-	-	0.0%	0.0%	-	-	0.0%	0.0%	
Non-PTL Deficiency Claims	879.9	-	-	0.0%	0.0%	-	-	0.0%	0.0%	
Administrative Deficiency Claims	-	-	-	0.0%	0.0%	-	-	0.0%	0.0%	
Total - General Unsecured Claims	\$ 1,620.5	\$ -	\$ -	0.0%	0.0%	\$ -	\$ -	0.0%	0.0%	
VIII. Other Claims / Interests										
Intercompany Claims	n/a	\$ -	\$ -	0.0%	0.0%	\$ -	\$ -	0.0%	0.0%	
Intercompany Interests	n/a	-	-	0.0%	0.0%	-	-	0.0%	0.0%	
Other Intercompany Interests	n/a	-	-	0.0%	0.0%	-	-	0.0%	0.0%	
Equity Interests	n/a	-	-	0.0%	0.0%	-	-	0.0%	0.0%	
Total - Other Claims / Interests	\$ -	\$ -	\$ -	0.0%	0.0%	\$ -	\$ -	0.0%	0.0%	
Total Recoveries	\$ 3,599.4	\$ 0.3	\$ 0.3	0.0%	0.0%	\$ 343.8	\$ 438.5	8.5%	10.9%	

Notes

1) Superpriority recoveries are entirely from SSB Manufacturing, which holds majority of the cash & cash equivalents.



**EXHIBIT F**

Valuation